

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

*****Final Maintenance of Effort Report *****
(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006
Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

PRIME APPLICANT: 0206 Glendive Elem 11 Dawson

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2007 by this amount: **\$0**

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

APPLICANT TOTALS

LOCAL FUNDS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>State Allowable Cost Funds</i>	<i>Local Fund Expenditures</i>	<i>Allowable Reduction*</i>
2005	205	839,938	299,997	539,941	
2006	204	916,696	346,359	570,337	784
2007					0

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2005 from the local fund expenditures for FY 2006 30,396

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2005----- 2,634

Per-student amount for FY 2006----- 2,796

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Glendive Elem 0206

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Dawson H S 0207						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	175673.40	185279.72
			2XX	Personal Services - Employee Benefits	16343.08	19183.30
			4XX	Purchased Property Services	272.77	601.86
			5XX	Other Purchased Services	42.00	89.91
			6XX	Supplies and Materials	14664.05	13363.16
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	34670.00	38125.35
			2XX	Personal Services - Employee Benefits	4062.72	5032.10
			3XX	Purchased Professional and Technical Services	.00	1007.00
			5XX	Other Purchased Services	135.00	1213.04
			6XX	Supplies and Materials	343.83	5294.46
			810	Dues and Fees	.00	206.00
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	15.90	165.00
		24XX	Support Services - School Administration			
			4XX	Purchased Property Services	1319.95	.00
			5XX	Other Purchased Services	864.50	.00
			6XX	Supplies and Materials	2946.30	.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			4XX	Purchased Property Services	85.90	65.00
			5XX	Other Purchased Services	572.00	774.00
			6XX	Supplies and Materials	30.37	28.02
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	26018.18	29352.60
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	5178.62	5662.20
District/Coop Totals					283,238.57	305,442.72

Glendive Elem 0206

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	248652.87	275105.91
			2XX	Personal Services - Employee Benefits	25348.42	33647.30
			3XX	Purchased Professional and Technical Services	.00	180.00
			6XX	Supplies and Materials	8242.63	4629.52

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PRIME APPLICANT: Glendive Elem 0206

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Glendive Elem 0206						
01	General Fund					
	280	Special Education - Local and State				
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	128694.38	135496.28
			2XX	Personal Services - Employee Benefits	17721.99	18796.25
			3XX	Purchased Professional and Technical Services	8402.50	10870.70
			4XX	Purchased Property Services	.00	480.00
			5XX	Other Purchased Services	135.00	880.33
			6XX	Supplies and Materials	1450.38	1776.67
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	255.12	270.76
		24XX	Support Services - School Administration			
			3XX	Purchased Professional and Technical Services	1867.20	.00
			5XX	Other Purchased Services	782.57	.00
			6XX	Supplies and Materials	591.71	.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	43932.82	49336.30
			2XX	Personal Services - Employee Benefits	6593.91	7102.70
			4XX	Purchased Property Services	88.50	.00
			5XX	Other Purchased Services	1100.00	1547.00
			6XX	Supplies and Materials	.00	2330.59
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	37893.85	41912.57
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	19167.27	20459.41
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	5778.53	6431.08
District/Coop Totals					556,699.65	611,253.37
Prime Applicant Totals					839,938.22	916,696.09